



सत्यमेव जयते

# THE JHARKHAND GAZETTE EXTRAORDINARY PUBLISHED BY AUTHORITY

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No. 108

5 Falgun, 1936 (S)

Ranchi, Tuesday 24<sup>th</sup> February, 2015

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## COMMERCIAL TAXES DEPARTMENT

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NOTIFICATION

The 24<sup>th</sup> February, 2015

**S.O. 75 dated 24<sup>th</sup> February, 2015** -- In exercise of powers Conferred by section 23 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 2005, 2006) the Governor of Jharkhand, after being satisfied that it is necessary in the public interest, is pleased to make the following amendment in the **Schedule II Part C** of the Act namely:-

**Amendment**

1. In the SL. No. 16 of the Schedule II Part C to the Jharkhand Value Added Tax Act, 2005, the following 'Note' shall be inserted-

*" Note - For the sale of subsidized LPG under the Direct Benefit Transfer Scheme of the Central Government ,by Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited, Bharat Petroleum Corporation Limited and their agencies, tax shall be levied and collected only on that part of the sale price for which tax is levied for subsidized domestic LPG ,which does not come under the Direct Benefit Transfer Scheme ."*

**This Notification shall be effective from the date of issuance of the Notification.**

**(File No. Va.Kar/VAT/2/2015/691)**

**By the order of the Governor of Jharkhand**

**M.R. Meena**  
Secretary-cum-commissioner  
Commercial Taxes Department  
Jharkhand, Ranchi

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